

IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

MONDAY, THE NINETEENTH DAY OF JULY
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and

THE HON'BLE MR JUSTICE L.NARASIMHA REDDY

WRIT PETITION NO : 10191 of 2004

Between:

M/s.Saregama India Ltd., Ramanthapur,Hyderabad.

..... PETITIONER

AND

- 1 The Addl.Commissioner of Commercial Taxes(Legal) (FAC), office of the Commissionr (CT)A.P.Hyderabad.
- 2 The Appellate Dy.Commissioner(CT), Secunderabad Division,Hyd.
- 3 The Commercial Tax officer, Tarnaka Circle, Hyd.

.....RESPONDENT(S)

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue an appropriate writ, order or a direction, particularly one in the nature of a writ of Mandamus, declaring the action of the 1st respondent in rejecting the stay application for the assessment year 2000-01(APGST) pending appeal before the sales Tax Appellate Tribunal in his order CCT's Ref.No.L.III(1)/2228/2003, dated 7-6-2004 without considering the detailed grounds of revision and well considered judgment of the sales Tax Appellate Tribunal, as illegal, arbitrary and unconstitutional.

Counsel for the Petitioner:MR.A.K.JAISWAL

Counsel for the Respondents : GP FOR COMMERCIAL TAXES

The Court made the following :

ORDER : (Per Sri Bilal Nazki, J)

The total liability was around Rupees 43 lakhs. It is submitted that already Rupees Ten lakhs have been deposited by the petitioner, but he has filed an appeal against the assessment, which is pending. In the meantime, he filed an application for stay, which has been rejected.

We feel that the interest of justice would be served if the petitioner is given some breathing time to contest his appeal and direct that there shall be stay till the appeal is disposed of, provided the petitioner pays an additional amount of Rupees Fifteen lakhs within a period of six weeks, towards the tax liability, without prejudice to his rights in the appeal.

Writ Petition is accordingly disposed of. No costs.

(Bilal Nazki, J)

19th July, 2004.

(L.NARASIMHA REDDY, J)

ajr.

To

- 1 The Addl.Commissioner of Commercial Taxes(Legal) (FAC), office of the Commissionr (CT)A.P.Hyderabad.
- 2 The Appellate Dy.Commissioner(CT), Secunderabad Division,Hyd.
- 3 The Commercial Tax officer, Tarnaka Circle, Hyd.
- 4 Two C.Cs. to the Government Pleader for Commercial Taxes, High Court buildings, Hyderabad (O.U.T).
- 5 Two C.D. Copies.